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PTO/SB/21 (09-04)


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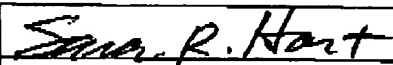
<b>TRANSMITTAL FORM</b>  <i>(to be used for all correspondence after initial filing)</i>	Application Number	09/863,169	
	Filing Date	May 22, 2001	
	First Named Inventor	Matsuura, Masaya et al.	
	Art Unit	2644	
	Examiner Name	Flanders, Andrew C.	
Total Number of Pages in This Submission	5	Attorney Docket Number	72755 [DQP286PS-US01]

ENCLOSURES (Check all that apply)		
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Remarks _____		

## SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT

Firm Name	Fitch, Even, Tabin & Flannery		
Signature			
Printed name	Richard E. Wawrzyniak, Esq.		
Date	July 29, 2005	Reg. No.	36,048

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Typed or printed name	Sara R. Hart	Date	July 29, 2005

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Docket No. 72755 [00P286PS-US01]

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No.: 09/863,169  
Applicant(s): MATSUURA, Masaya et al.  
Filed: May 22, 2001  
Title: AUDIO PROCESSING AND IMAGE  
GENERATING APPARATUS, AUDIO  
PROCESSING AND IMAGE  
GENERATING METHOD, RECORDING  
MEDIUM AND PROGRAM  
Examiner: FLANDERS, Andrew C.  
Art Unit: 2644  
Customer No.: 22242  
Confirm. No.: 8803

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7/29/05 *Sara R. Hart*  
Date Sara Hart

RESPONSE PURSUANT TO 37 C.F.R. § 1.116 IN  
RESPONSE TO FINAL OFFICE ACTION MAILED MAY 19, 2005  
EXPEDITED PROCEDURE REQUESTED

MAIL STOP AF  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

In response to the Final Office Action mailed May 19,  
2005, Applicants provide the following remarks: